

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Decatur County Com Schools (1655)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$7,059,002	\$7,091,950	\$7,109,826	\$6,916,722	-0.5%	-2.7%
Group Health Insurance	222	\$927,239	\$1,059,212	\$1,219,779	\$1,071,375	3.7%	-12.2%
Non - Certified Salaries	120	\$392,130	\$469,715	\$514,650	\$521,416	7.4%	1.3%
Social Security Certified	212	\$501,850	\$511,752	\$506,342	\$495,794	-0.3%	-2.1%
Teacher Retirement Fund, After 7-1-95	216	\$323,869	\$442,789	\$422,585	\$463,889	9.4%	9.8%
Licensed Employees	135	\$121,660	\$143,294	\$159,524	\$209,701	14.6%	31.5%
Other Employee Benefits	241 - 290	\$92,678	\$107,839	\$43,250	\$189,420	19.6%	338.0%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$55,103	\$55,103	\$0	\$136,351	25.4%	NA
Operational Supplies	611	\$97,688	\$97,396	\$92,584	\$120,911	5.5%	30.6%
Instruction Services	311	\$97,020	\$107,212	\$71,825	\$103,576	1.6%	44.2%
Teacher Retirement Fund, Prior to 7-1-95	215	\$156,557	\$170,280	\$116,341	\$97,433	-11.2%	-16.3%
Awards	875	\$54,589	\$37,800	\$56,000	\$87,893	12.6%	57.0%
Other Professional and Technical Services	319	\$9,485	-\$2,230	\$21,979	\$75,298	67.9%	242.6%
Group Life Insurance	221	\$0	\$71,056	\$65,769	\$71,087	NA	8.1%
Textbooks	630	\$219,471	\$177,066	\$368,166	\$67,086	-25.6%	-81.8%
Social Security Noncertified	211	\$36,392	\$44,569	\$49,266	\$53,755	10.2%	9.1%
Public Employees Retirement Fund	214	\$59,504	\$72,921	\$49,002	\$49,553	-4.5%	1.1%
Library Books	640	\$10,422	\$13,948	\$17,369	\$37,203	37.5%	114.2%
Other Technology Hardware	746	\$0	\$1,690	\$0	\$29,967	NA	NA
Other Supplies and Materials	615, 660 - 689	\$13,441	\$80,165	\$60,317	\$28,768	21.0%	-52.3%
Severance/Early Retirement Pay	213	\$28,011	\$41,803	\$25,226	\$25,492	-2.3%	1.1%
Transfer Tuition to Other School Corps Within State	561	\$41,850	\$156,930	\$152,188	\$22,977	-13.9%	-84.9%
Equipment	730	\$70,225	\$4,945	\$190,589	\$17,806	-29.0%	-90.7%
Miscellaneous Objects	876 - 899	\$50,917	\$52,365	\$8,470	\$14,676	-26.7%	73.3%
Travel	580	\$21,533	\$14,983	\$15,919	\$14,307	-9.7%	-10.1%
Periodicals	650	\$997	\$1,236	\$1,008	\$3,268	34.5%	224.3%
Content	747	\$7,490	\$0	\$0	\$3,000	-20.4%	NA
Computer Hardware	741	\$0	\$5,580	\$0	\$1,630	NA	NA
Repairs and Maintenance Services	430	\$2,059	\$1,235	\$1,366	\$669	-24.5%	-51.0%
Instructional Programs Improvement Services	312	\$31,352	\$73,769	\$2,400	\$0	-100.0%	-100.0%
Postage and Postage Machine Rental	532	\$110	\$0	\$0	\$0	-100.0%	NA
Student Academic Achievement Total		\$10,482,646	\$11,106,373	\$11,341,740	\$10,931,025	1.1%	-3.6%
Student Instructional Support							
Certified Salaries	110	\$629,249	\$689,667	\$738,461	\$839,103	7.5%	13.6%
Non - Certified Salaries	120	\$269,118	\$269,268	\$290,781	\$328,255	5.1%	12.9%
Group Health Insurance	222	\$179,933	\$126,239	\$126,239	\$126,056	-8.5%	-0.1%
Other Professional and Technical Services	319	-\$1,538	\$59,350	\$117,420	\$123,551	NA	5.2%

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						Compound Annual Growth	Percent Change 2014 to 2015
Teacher Retirement Fund, After 7-1-95	216	\$43,193	\$59,172	\$58,197	\$63,128	10.0%	8.5%
Social Security Certified	212	\$46,741	\$51,347	\$54,950	\$62,312	7.5%	13.4%
Group Life Insurance	221	\$0	\$53,960	\$53,960	\$53,877	NA	-0.2%
Operational Supplies	611	\$25,122	\$27,379	\$30,781	\$36,610	9.9%	18.9%
Public Employees Retirement Fund	214	\$22,241	\$29,477	\$30,136	\$35,116	12.1%	16.5%
Social Security Noncertified	211	\$17,991	\$17,660	\$19,282	\$22,272	5.5%	15.5%
Other Employee Benefits	241 - 290	\$5,806	\$8,824	\$5,967	\$13,380	23.2%	124.2%
Travel	580	\$8,347	\$9,488	\$8,137	\$9,452	3.2%	16.2%
Postage and Postage Machine Rental	532	\$10,136	\$8,178	\$4,139	\$8,527	-4.2%	106.0%
Miscellaneous Objects	876 - 899	\$9,752	\$5,012	\$7,266	\$7,671	-5.8%	5.6%
Teacher Retirement Fund, Prior to 7-1-95	215	\$5,555	\$6,168	\$5,390	\$7,136	6.5%	32.4%
Severance/Early Retirement Pay	213	\$0	\$0	\$0	\$2,173	NA	NA
Equipment	730	\$2,012	\$1,564	\$945	\$938	-17.4%	-0.8%
Repairs and Maintenance Services	430	\$98	\$255	\$0	\$0	-100.0%	NA
Student Instructional Support Total		\$1,273,756	\$1,423,006	\$1,552,051	\$1,739,556	8.1%	12.1%
Overhead and Operational							
Non - Certified Salaries	120	\$891,770	\$917,864	\$902,428	\$922,550	0.9%	2.2%
Student Transportation Services	510	\$761,373	\$808,753	\$813,402	\$811,740	1.6%	-0.2%
Food Purchases	614	\$647,328	\$683,364	\$612,839	\$631,439	-0.6%	3.0%
Staff Services	314	\$381,768	\$412,738	\$379,331	\$388,443	0.4%	2.4%
Equipment	730	\$117,468	\$45,522	\$64,945	\$321,765	28.6%	395.4%
Other Professional and Technical Services	319	\$0	\$64,610	\$192,000	\$290,333	NA	51.2%
Light and Power - Other Than Heating and Cooling	625	\$205,012	\$211,769	\$229,753	\$224,854	2.3%	-2.1%
Operational Supplies	611	\$208,005	\$209,839	\$194,750	\$211,514	0.4%	8.6%
Insurance	520	\$140,819	\$141,946	\$168,195	\$158,740	3.0%	-5.6%
Certified Salaries	110	\$192,592	\$180,796	\$231,897	\$132,652	-8.9%	-42.8%
Gasoline and Lubricants	613	\$136,625	\$140,205	\$139,742	\$124,868	-2.2%	-10.6%
Repairs and Maintenance Services	430	\$44,092	\$64,082	\$192,285	\$109,032	25.4%	-43.3%
Workers Compensation Insurance	225	\$77,633	\$108,051	\$116,881	\$102,920	7.3%	-11.9%
Public Employees Retirement Fund	214	\$73,285	\$97,660	\$91,042	\$100,276	8.2%	10.1%
Group Life Insurance	221	\$0	\$85,673	\$85,401	\$79,553	NA	-6.8%
Social Security Noncertified	211	\$70,632	\$71,382	\$70,119	\$74,558	1.4%	6.3%
Group Health Insurance	222	\$179,208	\$92,040	\$92,231	\$72,570	-20.2%	-21.3%
Nonlicensed Employees	136	\$57,607	\$39,161	\$36,652	\$71,287	5.5%	94.5%
Water and Sewage	411	\$60,573	\$61,992	\$55,785	\$63,628	1.2%	14.1%
Heating and Cooling for Buildings - Gas	622	\$52,687	\$63,137	\$79,509	\$56,088	1.6%	-29.5%
Vehicles	731	\$368,437	\$237,270	\$99,214	\$48,900	-39.6%	-50.7%
Other Purchased Property Services	490 - 499	\$7,391	\$13,949	\$20,111	\$32,329	44.6%	60.8%

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Tires and Repairs	612	\$30,049	\$32,738	\$23,047	\$29,905	-0.1%	29.8%
Other Supplies and Materials	615, 660 - 689	\$17,488	\$17,870	\$16,683	\$28,303	12.8%	69.7%
Board of Education Services	318	\$12,959	\$5,307	\$1,748	\$22,995	15.4%	1215.5%
Teacher Retirement Fund, After 7-1-95	216	\$20,790	\$23,506	\$17,646	\$18,071	-3.4%	2.4%
Board Member Compensation	115	\$17,500	\$16,350	\$13,950	\$16,900	-0.9%	21.1%
Travel	580	\$20,285	\$14,527	\$16,111	\$15,255	-6.9%	-5.3%
Social Security Certified	212	\$14,589	\$13,701	\$17,608	\$13,559	-1.8%	-23.0%
Other Employee Benefits	241 - 290	\$9,928	\$10,636	\$10,294	\$13,332	7.6%	29.5%
Telephone	531	\$11,091	\$10,705	\$10,832	\$9,159	-4.7%	-15.4%
Dues and Fees	810	\$7,584	\$7,422	\$9,746	\$7,069	-1.7%	-27.5%
Removal of Refuse and Garbage	412	\$7,673	\$6,837	\$7,053	\$4,800	-11.1%	-31.9%
Advertising	540	\$4,246	\$2,890	\$4,632	\$4,185	-0.4%	-9.7%
Unemployment Insurance	230	\$13,508	\$10,250	\$8,493	\$3,595	-28.2%	-57.7%
Miscellaneous Objects	876 - 899	\$13,548	\$4,761	\$3,473	\$3,459	-28.9%	-0.4%
Postage and Postage Machine Rental	532	\$3,103	\$2,431	\$2,804	\$2,041	-9.9%	-27.2%
Periodicals	650	\$588	\$521	\$316	\$986	13.8%	212.0%
Official Bond Premiums	525	\$1,200	\$1,200	\$875	\$875	-7.6%	0.0%
Content	747	\$29,491	\$0	\$0	\$0	-100.0%	NA
Bank Service Charges	871	\$0	\$306	\$0	\$0	NA	NA
Overhead and Operational Total		\$4,909,925	\$4,933,761	\$5,033,824	\$5,224,526	1.6%	3.8%
Non Operational							
Redemption of Principal	831	\$837,538	\$858,882	\$983,210	\$862,000	0.7%	-12.3%
Repairs and Maintenance Services	430	\$420,407	\$784,427	\$925,924	\$571,885	8.0%	-38.2%
Interest	832	\$202,267	\$264,511	\$558,889	\$520,829	26.7%	-6.8%
Computer Hardware	741	\$283,886	\$255,879	\$338,053	\$133,317	-17.2%	-60.6%
Certified Salaries	110	\$23,759	\$27,172	\$26,753	\$114,015	48.0%	326.2%
Non - Certified Salaries	120	\$61,948	\$93,443	\$88,147	\$106,848	14.6%	21.2%
Other Purchased Property Services	490 - 499	\$16,080	\$105,529	\$61,830	\$88,964	53.4%	43.9%
Content	747	\$95,982	\$118,320	\$66,733	\$76,601	-5.5%	14.8%
Connectivity	744	\$320	\$48,769	\$50,677	\$69,751	284.2%	37.6%
Construction Services	450	\$0	\$23,120	\$10,252	\$53,579	NA	422.6%
Rentals	440	\$36,246	\$35,924	\$37,225	\$34,387	-1.3%	-7.6%
Other Technology Hardware	746	\$17,931	\$64,229	\$58,478	\$30,209	13.9%	-48.3%
Equipment	730	\$138,080	\$74,369	\$128,235	\$25,949	-34.2%	-79.8%
Other Professional and Technical Services	319	\$243,139	\$132,828	\$23,467	\$8,994	-56.1%	-61.7%
Social Security Noncertified	211	\$4,747	\$7,138	\$6,736	\$8,165	14.5%	21.2%
Miscellaneous Objects	876 - 899	\$1,500	\$1,250	\$6,250	\$6,000	41.4%	-4.0%
Social Security Certified	212	\$1,817	\$2,079	\$1,281	\$5,383	31.2%	320.0%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Travel	580	\$0	\$0	\$1,431	\$2,756	NA	92.5%
Public Employees Retirement Fund	214	\$0	\$207	\$1,723	\$2,617	NA	51.9%
Teacher Retirement Fund, After 7-1-95	216	\$927	\$2,345	\$695	\$656	-8.3%	-5.7%
Group Life Insurance	221	\$0	\$298	\$298	\$273	NA	-8.3%
Operational Supplies	611	\$1,617	\$383	\$0	\$256	-36.9%	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$202	\$224	\$234	\$222	2.4%	-4.9%
Group Health Insurance	222	\$273	\$0	\$0	\$0	-100.0%	NA
Vehicles	731	\$0	\$0	\$40,511	\$0	NA	-100.0%
Non Operational Total		\$2,388,666	\$2,901,326	\$3,417,031	\$2,723,655	3.3%	-20.3%
Grand Total		\$19,054,993	\$20,364,466	\$21,344,647	\$20,618,762	2.0%	-3.4%